

FIRST REGULAR SESSION  
SENATE COMMITTEE SUBSTITUTE FOR  
HOUSE COMMITTEE SUBSTITUTE FOR  
**HOUSE BILL NO. 175**  
97TH GENERAL ASSEMBLY

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Reported from the Committee on Ways and Means, May 8, 2013, with recommendation that the Senate Committee Substitute do pass.

0730S.07C

TERRY L. SPIELER, Secretary.

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**AN ACT**

To repeal sections 67.457, 67.463, 67.469, 67.1521, 140.050, 140.150, 140.160, 140.230, 140.290, 140.405, 140.460, 140.470, 140.665, and 140.730, RSMo, and to enact in lieu thereof fifteen new sections relating to procedures for the collection of local government funds.

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*Be it enacted by the General Assembly of the State of Missouri, as follows:*

Section A. Sections 67.457, 67.463, 67.469, 67.1521, 140.050, 140.150, 140.160, 140.230, 140.290, 140.405, 140.460, 140.470, 140.665, and 140.730, RSMo, are repealed and fifteen new sections enacted in lieu thereof, to be known as sections 67.457, 67.463, 67.469, 67.1521, 140.050, 140.115, 140.150, 140.160, 140.230, 140.290, 140.405, 140.460, 140.470, 140.665, and 140.730, to read as follows:

67.457. 1. To establish a neighborhood improvement district, the governing body of any city or county shall comply with either of the procedures described in subsection 2 or 3 of this section.

2. The governing body of any city or county proposing to create a neighborhood improvement district may by resolution submit the question of creating such district to all qualified voters residing within such district at a general or special election called for that purpose. Such resolution shall set forth the project name for the proposed improvement, the general nature of the proposed improvement, the estimated cost of such improvement, the boundaries of the proposed neighborhood improvement district to be assessed, and the proposed method or methods of assessment of real property within the district,

**EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.**

12 including any provision for the annual assessment of maintenance costs of the  
13 improvement in each year during the term of the bonds issued for the original  
14 improvement and after such bonds are paid in full. The governing body of the  
15 city or county may create a neighborhood improvement district when the question  
16 of creating such district has been approved by the vote of the percentage of  
17 electors within such district voting thereon that is equal to the percentage of  
18 voter approval required for the issuance of general obligation bonds of such city  
19 or county under article VI, section 26 of the constitution of this state. The notice  
20 of election containing the question of creating a neighborhood improvement  
21 district shall contain the project name for the proposed improvement, the general  
22 nature of the proposed improvement, the estimated cost of such improvement, the  
23 boundaries of the proposed neighborhood improvement district to be assessed, the  
24 proposed method or methods of assessment of real property within the district,  
25 including any provision for the annual assessment of maintenance costs of the  
26 improvement in each year after the bonds issued for the original improvement are  
27 paid in full, and a statement that the final cost of such improvement assessed  
28 against real property within the district and the amount of general obligation  
29 bonds issued therefor shall not exceed the estimated cost of such improvement,  
30 as stated in such notice, by more than twenty-five percent, and that the annual  
31 assessment for maintenance costs of the improvements shall not exceed the  
32 estimated annual maintenance cost, as stated in such notice, by more than  
33 twenty-five percent. The ballot upon which the question of creating a  
34 neighborhood improvement district is submitted to the qualified voters residing  
35 within the proposed district shall contain a question in substantially the following  
36 form:

37        Shall ..... (name of city or county) be authorized to  
38 create a neighborhood improvement district proposed for the .....  
39 (project name for the proposed improvement) and incur indebtedness and issue  
40 general obligation bonds to pay for all or part of the cost of public improvements  
41 within such district, the cost of all indebtedness so incurred to be assessed by the  
42 governing body of the ..... (city or county) on the real property  
43 benefitted by such improvements for a period of ..... years, and, if included in  
44 the resolution, an assessment in each year thereafter with the proceeds thereof  
45 used solely for maintenance of the improvement?

46        3. As an alternative to the procedure described in subsection 2 of this  
47 section, the governing body of a city or county may create a neighborhood

48 improvement district when a proper petition has been signed by the owners of  
49 record of at least two-thirds by area of all real property located within such  
50 proposed district. Each owner of record of real property located in the proposed  
51 district is allowed one signature. Any person, corporation, or limited liability  
52 partnership owning more than one parcel of land located in such proposed district  
53 shall be allowed only one signature on such petition. The petition, in order to  
54 become effective, shall be filed with the city clerk or county clerk. A proper  
55 petition for the creation of a neighborhood improvement district shall set forth  
56 the project name for the proposed improvement, the general nature of the  
57 proposed improvement, the estimated cost of such improvement, the boundaries  
58 of the proposed neighborhood improvement district to be assessed, the proposed  
59 method or methods of assessment of real property within the district, including  
60 any provision for the annual assessment of maintenance costs of the improvement  
61 in each year during the term of the bonds issued for the original improvement  
62 and after such bonds are paid in full, a notice that the names of the signers may  
63 not be withdrawn later than seven days after the petition is filed with the city  
64 clerk or county clerk, and a notice that the final cost of such improvement  
65 assessed against real property within the district and the amount of general  
66 obligation bonds issued therefor shall not exceed the estimated cost of such  
67 improvement, as stated in such petition, by more than twenty-five percent, and  
68 that the annual assessment for maintenance costs of the improvements shall not  
69 exceed the estimated annual maintenance cost, as stated in such petition, by  
70 more than twenty-five percent.

71       4. Upon receiving the requisite voter approval at an election or upon the  
72 filing of a proper petition with the city clerk or county clerk, the governing body  
73 may by resolution or ordinance determine the advisability of the improvement  
74 and may order that the district be established and that preliminary plans and  
75 specifications for the improvement be made. Such resolution or ordinance shall  
76 state and make findings as to the project name for the proposed improvement, the  
77 nature of the improvement, the estimated cost of such improvement, the  
78 boundaries of the neighborhood improvement district to be assessed, the proposed  
79 method or methods of assessment of real property within the district, including  
80 any provision for the annual assessment of maintenance costs of the improvement  
81 in each year after the bonds issued for the original improvement are paid in full,  
82 and shall also state that the final cost of such improvement assessed against the  
83 real property within the neighborhood improvement district and the amount of

84 general obligation bonds issued therefor shall not, without a new election or  
85 petition, exceed the estimated cost of such improvement by more than twenty-five  
86 percent.

87         5. The boundaries of the proposed district shall be described by metes and  
88 bounds, streets or other sufficiently specific description. The area of the  
89 neighborhood improvement district finally determined by the governing body of  
90 the city or county to be assessed may be less than, but shall not exceed, the total  
91 area comprising such district.

92         6. In any neighborhood improvement district organized prior to August  
93 28, 1994, an assessment may be levied and collected after the original period  
94 approved for assessment of property within the district has expired, with the  
95 proceeds thereof used solely for maintenance of the improvement, if the residents  
96 of the neighborhood improvement district either vote to assess real property  
97 within the district for the maintenance costs in the manner prescribed in  
98 subsection 2 of this section or if the owners of two-thirds of the area of all real  
99 property located within the district sign a petition for such purpose in the same  
100 manner as prescribed in subsection 3 of this section.

101         **7. Prior to any assessment hereafter being levied against any**  
102 **real property within any neighborhood improvement district, and prior**  
103 **to any lien enforceable under either chapter 140 or 141 being imposed**  
104 **after August 28, 2013, against any real property within a neighborhood**  
105 **improvement district, the clerk of the governing body establishing the**  
106 **neighborhood improvement district shall cause to be recorded with the**  
107 **recorder of deeds for the county in which any portion of the**  
108 **neighborhood improvement district is located a document conforming**  
109 **to the provisions of section 59.310 or section 59.313 and which shall**  
110 **contain at least the following information:**

111         **(1) All owners of record of real property located within the**  
112 **neighborhood improvement district at the time of recording, who shall**  
113 **be identified in the document as grantors and indexed by the recorder,**  
114 **as required under section 59.440;**

115         **(2) The governing body establishing the neighborhood**  
116 **improvement district and the title of any official or agency responsible**  
117 **for collecting or enforcing any assessments, who shall be identified in**  
118 **the document as grantees and indexed by the recorder, as required**  
119 **under section 59.440;**

120       **(3) The legal description of the property within the**  
121 **neighborhood improvement district which may either be the metes and**  
122 **bounds description authorized in subsection 5 of this section or the**  
123 **legal description of each lot or parcel within the neighborhood**  
124 **improvement district; and**

125       **(4) The identifying number of the resolution or ordinance**  
126 **creating the neighborhood improvement district, or a copy of such**  
127 **resolution or ordinance.**

67.463. 1. At the hearing to consider the proposed improvements and  
2 assessments, the governing body shall hear and pass upon all objections to the  
3 proposed improvements and proposed assessments, if any, and may amend the  
4 proposed improvements, and the plans and specifications therefor, or assessments  
5 as to any property, and thereupon by ordinance or resolution the governing body  
6 of the city or county shall order that the improvement be made and direct that  
7 financing for the cost thereof be obtained as provided in sections 67.453 to 67.475.

8       2. After construction of the improvement has been completed in  
9 accordance with the plans and specifications therefor, the governing body shall  
10 compute the final costs of the improvement and apportion the costs among the  
11 property benefitted by such improvement in such equitable manner as the  
12 governing body shall determine, charging each parcel of property with its  
13 proportionate share of the costs, and by resolution or ordinance, assess the final  
14 cost of the improvement or the amount of general obligation bonds issued or to  
15 be issued therefor as special assessments against the property described in the  
16 assessment roll.

17       3. After the passage or adoption of the ordinance or resolution assessing  
18 the special assessments, the city clerk or county clerk shall mail a notice to each  
19 property owner within the district which sets forth a description of each parcel  
20 of real property to be assessed which is owned by such owner, the special  
21 assessment assigned to such property, and a statement that the property owner  
22 may pay such assessment in full, together with interest accrued thereon from the  
23 effective date of such ordinance or resolution, on or before a specified date  
24 determined by the effective date of the ordinance or resolution, or may pay such  
25 assessment in annual installments as provided in subsection 4 of this section.

26       4. The special assessments shall be assessed upon the property included  
27 therein concurrent with general property taxes, and shall be payable in  
28 substantially equal annual installments for a duration stated in the ballot

29 measure prescribed in subsection 2 of section 67.457 or in the petition prescribed  
30 in subsection 3 of section 67.457, and, if authorized, an assessment in each year  
31 thereafter levied and collected in the same manner with the proceeds thereof used  
32 solely for maintenance of the improvement, taking into account such assessments  
33 and interest thereon, as the governing body determines. The first installment  
34 shall be payable after the first collection of general property taxes following the  
35 adoption of the assessment ordinance or resolution unless such ordinance or  
36 resolution was adopted and certified too late to permit its collection at such time.  
37 All assessments shall bear interest at such rate as the governing body  
38 determines, not to exceed the rate permitted for bonds by section  
39 108.170. Interest on the assessment between the effective date of the ordinance  
40 or resolution assessing the assessment and the date the first installment is  
41 payable shall be added to the first installment. The interest for one year on all  
42 unpaid installments shall be added to each subsequent installment until paid. In  
43 the case of a special assessment by a city, all of the installments, together with  
44 the interest accrued or to accrue thereon, may be certified by the city clerk to the  
45 county clerk in one instrument at the same time. Such certification shall be good  
46 for all of the installments, and the interest thereon payable as special  
47 assessments.

48         5. Special assessments shall be collected and paid over to the city  
49 treasurer or county treasurer in the same manner as taxes of the city or county  
50 are collected and paid. In any **county with a charter form of government**  
51 **and with more than six hundred thousand but fewer than seven**  
52 **hundred thousand inhabitants and any** county of the first classification with  
53 more than one hundred thirty-five thousand four hundred but fewer than one  
54 hundred thirty-five thousand five hundred inhabitants, the county collector may  
55 collect a fee as prescribed by section 52.260 for collection of assessments under  
56 this section.

67.469. A special assessment authorized under the provisions of sections  
2 67.453 to 67.475 shall be a lien, from the date of the assessment, on the property  
3 against which it is assessed on behalf of the city or county assessing the same to  
4 the same extent as a tax upon real property. The lien may be foreclosed in the  
5 same manner as a tax upon real property by land tax sale pursuant to chapter  
6 140 or [by judicial foreclosure proceeding], **if applicable to that county,**  
7 **chapter 141, or** at the option of the governing body, **by judicial foreclosure**  
8 **proceeding.** Upon the foreclosure of any such lien, whether by land tax sale or

9 by judicial foreclosure proceeding, the entire remaining assessment may become  
10 due and payable and may be recoverable in such foreclosure proceeding at the  
11 option of the governing body.

67.1521. 1. A district may levy by resolution one or more special  
2 assessments against real property within its boundaries, upon receipt of and in  
3 accordance with a petition signed by:

4 (1) Owners of real property collectively owning more than fifty percent by  
5 assessed value of real property within the boundaries of the district; and

6 (2) More than fifty percent per capita of the owners of all real property  
7 within the boundaries of the district.

8 2. The special assessment petition shall be in substantially the following  
9 form:

10 The ..... (insert name of district) Community Improvement  
11 District ("District") shall be authorized to levy special assessments against real  
12 property benefitted within the District for the purpose of providing revenue for  
13 ..... (insert general description of specific service and/or projects) in the  
14 district, such special assessments to be levied against each tract, lot or parcel of  
15 real property listed below within the district which receives special benefit as a  
16 result of such service and/or projects, the cost of which shall be allocated among  
17 this property by ..... (insert method of allocation, e.g., per square foot  
18 of property, per square foot on each square foot of improvement, or by abutting  
19 foot of property abutting streets, roads, highways, parks or other improvements,  
20 or any other reasonable method) in an amount not to exceed ..... dollars per  
21 (insert unit of measure). Such authorization to levy the special assessment shall  
22 expire on ..... (insert date). The tracts of land located in the district which  
23 will receive special benefit from this service and/or projects are: ..... (list  
24 of properties by common addresses and legal descriptions).

25 3. The method for allocating such special assessments set forth in the  
26 petition may be any reasonable method which results in imposing assessments  
27 upon real property benefitted in relation to the benefit conferred upon each  
28 respective tract, lot or parcel of real property and the cost to provide such benefit.

29 4. By resolution of the board, the district may levy a special assessment  
30 rate lower than the rate ceiling set forth in the petition authorizing the special  
31 assessment and may increase such lowered special assessment rate to a level not  
32 exceeding the special assessment rate ceiling set forth in the petition without  
33 further approval of the real property owners; provided that a district imposing a

34 special assessment pursuant to this section may not repeal or amend such special  
35 assessment or lower the rate of such special assessment if such repeal,  
36 amendment or lower rate will impair the district's ability to pay any liabilities  
37 that it has incurred, money that it has borrowed or obligations that it has issued.

38         5. Each special assessment which is due and owing shall constitute a  
39 perpetual lien against each tract, lot or parcel of property from which it is  
40 derived. Such lien may be foreclosed in the same manner as any other special  
41 assessment lien as provided in section 88.861. Notwithstanding the provisions  
42 of this subsection and section 67.1541 to the contrary, [in any county of the first  
43 classification with more than one hundred thirty-five thousand four hundred but  
44 fewer than one hundred thirty-five thousand five hundred inhabitants,] the  
45 county collector may, upon certification by the district for collection, add each  
46 special assessment to the annual real estate tax bill for the property and collect  
47 the assessment in the same manner the collector uses for real estate taxes. [In  
48 said counties, each] **Any** special assessment remaining unpaid on the first day  
49 of January annually is delinquent and enforcement of collection of the delinquent  
50 bill by the county collector shall be governed by the laws concerning delinquent  
51 and back taxes. The lien may be foreclosed in the same manner as a tax upon  
52 real property by land tax sale under chapter 140 or, if applicable to that county,  
53 chapter 141.

54         6. A separate fund or account shall be created by the district for each  
55 special assessment levied and each fund or account shall be identifiable by a  
56 suitable title. The proceeds of such assessments shall be credited to such fund  
57 or account. Such fund or account shall be used solely to pay the costs incurred  
58 in undertaking the specified service or project.

59         7. Upon completion of the specified service or project or both, the balance  
60 remaining in the fund or account established for such specified service or project  
61 or both shall be returned or credited against the amount of the original  
62 assessment of each parcel of property pro rata based on the method of assessment  
63 of such special assessment.

64         8. Any funds in a fund or account created pursuant to this section which  
65 are not needed for current expenditures may be invested by the board in  
66 accordance with applicable laws relating to the investment of funds of the city in  
67 which the district is located.

68         9. The authority of the district to levy special assessments shall be  
69 independent of the limitations and authorities of the municipality in which it is

70 located; specifically, the provisions of section 88.812 shall not apply to any  
71 district.

140.050. 1. Except as provided in section 52.361, the county clerk shall  
2 file the delinquent lists in the county clerk's office and within ten days thereafter  
3 make, under the seal of the commission, the lists into a back tax book as provided  
4 in section 140.060.

5 2. Except as provided in section 52.361, when completed, the clerk shall  
6 deliver the book **or an electronic copy thereof** to the collector taking duplicate  
7 receipts therefor, one of which the clerk shall file in the clerk's office and the  
8 other the clerk shall file with the director of revenue. The clerk shall charge the  
9 collector with the aggregate amount of taxes, interest, and clerk's fees contained  
10 in the back tax book.

11 3. The collector shall collect such back taxes and may levy upon, seize and  
12 distrain tangible personal property and may sell such property for taxes.

13 4. In the city of St. Louis, the city comptroller or other proper officer shall  
14 return the back tax book together with the uncollected tax bills within thirty days  
15 to the city collector.

16 5. If any county commission or clerk in counties not having a county  
17 auditor fails to comply with section 140.040, and this section, to the extent that  
18 the collection of taxes cannot be enforced by law, the county commission or clerk,  
19 or their successors in office, shall correct such omissions at once and return the  
20 back tax book to the collector who shall collect such taxes.

**140.115. Any person other than the owner or a mortgagee or  
2 other lienholder described in section 139.070 who pays the original  
3 taxes, as charged against the tract of land or town lot described in the  
4 back tax book together with interest from the day upon which the tax  
5 first became delinquent at the rate specified in section 140.100 shall not  
6 invoke a lien on said property or person without the knowledge and  
7 consent of the owner. Any such lien so invoked on said property or  
8 person without the knowledge and consent of the owner shall be null  
9 and void.**

140.150. 1. All lands, lots, mineral rights, and royalty interests on which  
2 taxes or [neighborhood improvement district] special assessments are delinquent  
3 and unpaid are subject to sale to discharge the lien for the delinquent and unpaid  
4 taxes or unpaid special assessments as provided for in this chapter on the fourth  
5 Monday in August of each year.

6           2. No real property, lots, mineral rights, or royalty interests shall be sold  
7 for state, county or city taxes or special assessments without judicial proceedings,  
8 unless the notice of sale contains the names of all record owners thereof, or the  
9 names of all owners appearing on the land tax book and all other information  
10 required by law. Delinquent taxes or unpaid special assessments, penalty,  
11 interest and costs due thereon may be paid to the county collector at any time  
12 before the property is sold therefor. The collector shall send notices to the  
13 publicly recorded owner of record before any delinquent and unpaid taxes or  
14 unpaid special assessments as specified in this section subject to sale are  
15 published. The first notice shall be by first class mail. A second notice shall be  
16 sent by certified mail only if the assessed valuation of the property is greater  
17 than one thousand dollars. If the assessed valuation of the property is not  
18 greater than one thousand dollars, only the first notice shall be required. If any  
19 second notice sent by certified mail under this section is returned to the collector  
20 unsigned, then notice shall be sent before the sale by first class mail to both the  
21 owner of record and the occupant of the real property. The postage for the  
22 mailing of the notices shall be paid out of the county treasury, and such costs  
23 shall be added to the costs of conducting the sale, and the county treasury shall  
24 be reimbursed to the extent that such postage costs are recovered at the  
25 sale. The failure of the taxpayer or the publicly recorded owner to receive the  
26 notice provided for in this section shall not relieve the taxpayer or publicly  
27 recorded owner of any tax liability imposed by law.

28           3. The entry in the back tax book by the county clerk of the delinquent  
29 lands, lots, mineral rights, and royalty interests constitutes a levy upon the  
30 delinquent lands, lots, mineral rights, and royalty interests for the purpose of  
31 enforcing the lien of delinquent and unpaid taxes or unpaid special assessments  
32 [as provided in section 67.469], together with penalty, interest and costs.

140.160. 1. No proceedings for the sale of land and lots for delinquent  
2 taxes pursuant to this chapter or unpaid special assessments [as provided in  
3 section 67.469], relating to the collection of delinquent and back taxes and unpaid  
4 special assessments and providing for foreclosure sale and redemption of land and  
5 lots therefor, shall be valid unless initial proceedings therefor shall be  
6 commenced within three years after delinquency of such taxes and unpaid special  
7 assessments, and any sale held pursuant to initial proceedings commenced within  
8 such period of three years shall be deemed to have been in compliance with the  
9 provisions of said law insofar as the time at which such sales are to be had is

10 specified therein; provided further, that in suits or actions to collect delinquent  
11 drainage and/or levee assessments on real estate such suits or actions shall be  
12 commenced within three years after delinquency, otherwise no suit or action  
13 therefor shall be commenced, had or maintained, except that the three-year  
14 limitation described in this subsection shall not be applicable if any written  
15 instrument conveys any real estate having a tax-exempt status, if such  
16 instrument causes such real estate to again become taxable real property and if  
17 such instrument has not been recorded in the office of the recorder in the county  
18 in which the real estate has been situated. Such three-year limitation shall only  
19 be applicable once the recording of the title has occurred.

20         2. The county auditor in all counties having a county auditor shall  
21 annually audit collections, deposits, and supporting reports of the collector and  
22 provide a copy of such audit to the county collector and to the governing body of  
23 the county. A copy of the audit may be provided to all applicable taxing entities  
24 within the county at the discretion of the county collector.

140.230. 1. When real estate has been sold for taxes or other debt by the  
2 sheriff or collector of any county within the state of Missouri, and the same sells  
3 for a greater amount than the debt or taxes and all costs in the case it shall be  
4 the duty of the sheriff or collector of the county, when such sale has been or may  
5 hereafter be made, to make a written statement describing each parcel or tract  
6 of land sold by him for a greater amount than the debt or taxes and all costs in  
7 the case together with the amount of surplus money in each case. The statement  
8 shall be subscribed and sworn to by the sheriff or collector making it before some  
9 officer competent to administer oaths within this state, and then presented to the  
10 county commission of the county where the sale has been or may be made; and  
11 on the approval of the statement by the commission, the sheriff or collector  
12 making the same shall pay the surplus money into the county treasury, take the  
13 receipt in duplicate of the treasurer for the surplus of money and retain one of  
14 the duplicate receipts himself and file the other with the county commission, and  
15 thereupon the commission shall charge the treasurer with the amount.

16         2. The treasurer shall place such moneys in the county treasury to be held  
17 for the use and benefit of the person entitled to such moneys or to the credit of  
18 the school fund of the county, to be held in trust for the term of three years for  
19 the publicly recorded owner or owners of the property sold at **the time of** the  
20 delinquent land tax auction or their legal representatives. At the end of three  
21 years, if such fund shall not be called for **as part of a redemption or**

22 **collector's deed issuance**, then it shall become a permanent school fund of the  
23 county.

24 3. County commissions shall compel owners or agents to make satisfactory  
25 proof of their claims before receiving their money; provided, that no county shall  
26 pay interest to the claimant of any such fund.

140.290. 1. After payment shall have been made the county collector shall  
2 give the purchaser a certificate in writing, to be designated as a certificate of  
3 purchase, which shall carry a numerical number and which shall describe the  
4 land so purchased, each tract or lot separately stated, the total amount of the tax,  
5 with penalty, interest and costs, and the year or years of delinquency for which  
6 said lands or lots were sold, separately stated, and the aggregate of all such  
7 taxes, penalty, interest and costs, and the sum bid on each tract.

8 2. If the purchaser bid for any tract or lot of land a sum in excess of the  
9 delinquent tax, penalty, interest and costs for which said tract or lot of land was  
10 sold, such excess sum shall also be noted in the certificate of purchase, in a  
11 separate column to be provided therefor. Such certificate of purchase shall also  
12 recite the name and address of the owner or reputed owner if known, and if  
13 unknown then the party or parties to whom each tract or lot of land was assessed,  
14 together with the address of such party, if known, and shall also have  
15 incorporated therein the name and address of the purchaser. Such certificate of  
16 purchase shall also contain the true date of the sale and the time when the  
17 purchaser will be entitled to a deed for said land, if not redeemed as in this  
18 chapter provided, and the rate of interest that such certificate of purchase shall  
19 bear, which rate of interest shall not exceed the sum of ten percent per  
20 annum. Such certificate shall be authenticated by the county collector, who shall  
21 record the same in a permanent record book in his office before delivery to the  
22 purchaser.

23 3. Such certificate shall be assignable, but no assignment thereof shall be  
24 valid unless endorsed on such certificate and acknowledged before some officer  
25 authorized to take acknowledgment of deeds and an entry of such assignment  
26 entered in the record of said certificate of purchase in the office of the county  
27 collector.

28 4. [For each certificate of purchase issued, including the recording of the  
29 same, the county collector shall be entitled to receive and retain a fee of fifty  
30 cents, to be paid by the purchaser and treated as a part of the cost of the sale,  
31 and so noted on the certificate. For noting any assignment of any certificate the

32 county collector shall be entitled to a fee of twenty-five cents, to be paid by the  
33 person requesting such recital of assignment, and which shall not be treated as  
34 a part of the cost of the sale.] For each certificate of purchase issued, as a part  
35 of the cost of the sale, the purchaser shall pay to the collector the fee necessary  
36 to record such certificate of purchase in the office of the county recorder. The  
37 collector shall record the certificate of purchase before delivering such certificate  
38 of purchase to the purchaser.

39 5. No collector shall be authorized to issue a certificate of purchase to any  
40 nonresident of the state of Missouri, however, any nonresident as described in  
41 subsection 2 of section 140.190 may appoint an agent, and such agent shall  
42 comply with the provisions of section 140.190 pertaining to a nonresident.

43 6. This section shall not apply to any post-third-year tax sale, except for  
44 nonresidents as provided in subsection 5 of this section.

140.405. 1. Any person purchasing property at a delinquent land tax  
2 auction shall not acquire the deed to the real estate, as provided for in section  
3 140.250 or 140.420, until the person meets the requirements of this section,  
4 except that such requirements shall not apply to post-third-year sales, which  
5 shall be conducted under subsection 4 of section 140.250. The purchaser shall  
6 obtain a title search report from a licensed attorney or licensed title company  
7 detailing the ownership and encumbrances on the property. Such title search  
8 report shall be declared invalid if the effective date is more than one hundred  
9 twenty days from the date the purchaser applies for a collector's deed under  
10 section 140.250 or 140.420.

11 2. At least ninety days prior to the date when a purchaser is authorized  
12 to acquire the deed, the purchaser shall notify the owner of record and any person  
13 who holds a publicly recorded unreleased deed of trust, mortgage, lease, lien,  
14 judgment, or any other publicly recorded claim upon that real estate of such  
15 person's right to redeem the property. Notice shall be sent by both first class  
16 mail and certified mail return receipt requested to such person's last known  
17 available address. If the certified mail return receipt is returned signed, the first  
18 class mail notice is not returned, the first class mail notice is refused where noted  
19 by the United States Postal Service, or any combination thereof, notice shall be  
20 presumed received by the recipient. At the conclusion of the applicable  
21 redemption period, the purchaser shall make an affidavit in accordance with  
22 subsection 4 of this section.

23 3. If the owner of record or **the holder of** any other publicly recorded

24 claim on the property intends to transfer ownership or execute any additional  
25 liens or encumbrances on the property, such owner shall first redeem such  
26 property under section 140.340. The failure to comply with redeeming the  
27 property first before executing any of such actions or agreements on the property  
28 shall require the owner of record or any other publicly recorded claim on the  
29 property to reimburse the purchaser for the total bid as recorded on the  
30 certificate of purchase and all the costs of the sale required in sections 140.150  
31 to 140.405.

32 4. In the case that both the certified notice return receipt card is returned  
33 unsigned and the first class mail is returned for any reason except refusal, where  
34 the notice is returned undeliverable, then the purchaser shall attempt additional  
35 notice and certify in the purchaser's affidavit to the collector that such additional  
36 notice was attempted and by what means.

37 5. The purchaser shall notify the county collector by affidavit of the date  
38 that every required notice was sent to the owner of record and, if applicable, any  
39 other publicly recorded claim on the property. To the affidavit, the purchaser  
40 shall attach a copy of a valid title search report as described in subsection 1 of  
41 this section as well as completed copies of the following for each recipient:

- 42 (1) **Notices of right to redeem sent by first class mail;**  
43 (2) **Notices of right to redeem sent by certified mail [notice];**  
44 (3) Addressed envelopes **for all notices**, as they appeared immediately  
45 before mailing;  
46 (4) Certified mail receipt as it appeared upon its return; and  
47 (5) Any returned regular mailed envelopes. As provided in this section,  
48 at such time the purchaser notifies the collector by affidavit that all the ninety  
49 days' notice requirements of this section have been met, the purchaser is  
50 authorized to acquire the deed, provided that a collector's deed shall not be  
51 acquired before the expiration date of the redemption period as provided in  
52 section 140.340.

53 6. If any real estate is purchased at a third-offering tax auction and has  
54 a publicly recorded unreleased deed of trust, mortgage, lease, lien, judgment, or  
55 any other publicly recorded claim upon the real estate under this section, the  
56 purchaser of said property shall within forty-five days after the purchase at the  
57 sale notify such person of the person's right to redeem the property within ninety  
58 days from the postmark date on the notice. Notice shall be sent by both first  
59 class mail and certified mail return receipt requested to such person's last known

60 available address. The purchaser shall notify the county collector by affidavit of  
61 the date the required notice was sent to the owner of record and, if applicable,  
62 **and the holder of** any other publicly recorded claim on the property, that such  
63 person shall have ninety days to redeem said property or be forever barred from  
64 redeeming said property.

65 7. If the county collector chooses to have the title search done then the  
66 county collector may charge the purchaser the cost of the title search before  
67 giving the purchaser a deed pursuant to section 140.420.

68 8. If the property is redeemed, the person redeeming the property shall  
69 pay the costs incurred by the purchaser in providing notice under this  
70 section. Recoverable costs on any property sold at a tax sale shall include the  
71 title search, postage, and costs for the recording of any certificate of purchase  
72 issued and for recording the release of such certificate of purchase and all the  
73 costs of the sale required in sections 140.150 to 140.405.

74 9. Failure of the purchaser to comply with this section shall result in such  
75 purchaser's loss of all interest in the real estate.

140.460. 1. Such conveyance shall be executed by the county collector,  
2 under his hand and seal, [witnessed by the county clerk] and acknowledged  
3 before the county recorder or any other officer authorized to take  
4 acknowledgments and the same shall be recorded in the recorder's office before  
5 delivery; a fee for recording shall be paid by the purchaser and shall be included  
6 in the costs of sale.

7 2. Such deed shall be prima facie evidence that the property conveyed was  
8 subject to taxation at the time assessed, that the taxes were delinquent and  
9 unpaid at the time of sale, of the regularity of the sale of the premises described  
10 in the deed, and of the regularity of all prior proceedings, that said land or lot  
11 had not been redeemed and that the period therefor had elapsed, and prima facie  
12 evidence of a good and valid title in fee simple in the grantee of said deed; and  
13 such deed shall be in the following form, as nearly as the nature of the case will  
14 admit, namely:

15 Whereas, A. B. did, on the . . . . . day of . . . . ., 20. . . ,  
16 produce to the undersigned, C. D., collector of the county of in the state of  
17 Missouri, a certificate of purchase, in writing, bearing date the . . . . . day of  
18 . . . . . 20. . , signed by E. F., who at the last mentioned date was collector of  
19 said county, from which it appears that the said A. B. did, on the . . . . .  
20 . . . . . day of . . . . ., 20. . , purchase at public auction at the door of the

21 courthouse in said county, the tract, parcel or lot of land lastly in this indenture  
22 described, and which lot was sold to . . . . . for the sum of . . . . .  
23 dollars and . . . . . cents, being the amount due on the following tracts or lots  
24 of land, returned delinquent in the name of G. H., for nonpayment of taxes, costs  
25 and charges for the year . . . . ., namely: (Here set out the lands offered for  
26 sale); which said lands have been recorded, among other tracts, in the office of  
27 said collector, as delinquent for the nonpayment of taxes, costs, and charges due  
28 for the year last aforesaid, and legal publication made of the sale of said lands;  
29 and it appearing that the said A. B. is the legal owner of said certificate of  
30 purchase and the time fixed by law for redeeming the land therein described  
31 having now expired, the said G. H. nor any person in his behalf having paid or  
32 tendered the amount due the said A. B. on account of the aforesaid purchase, and  
33 for the taxes by him since paid, and the said A. B., having demanded a deed for  
34 the tract of land mentioned in said certificate, and which was the least quantity  
35 of the tract above described that would sell for the amount due thereon for taxes,  
36 costs and charges, as above specified, and it appearing from the records of said  
37 county collector's office that the aforesaid lands were legally liable for taxation,  
38 and has been duly assessed and properly charged on the tax book with the taxes  
39 for the years . . . . .;

40 Therefore, this indenture, made this . . . . . day of. . . . ., 20. . . ,  
41 between the state of Missouri, by C. D., collector of said . . . . . county,  
42 of the first part, and the said A. B., of the second part, Witnesseth: That the said  
43 party of the first part, for and in consideration of the premises, has granted,  
44 bargained and sold unto the said party of the second part, his heirs and assigns,  
45 forever, the tract or parcel of land mentioned in said certificate, situate in the  
46 county of . . . . . , and state of Missouri, and described as follows, namely:  
47 (Here set out the particular tract or parcel sold), To have and to hold the said last  
48 mentioned tract or parcel of land, with the appurtenances thereto belonging, to  
49 the said party of the second part, his heirs and assigns forever, in as full and  
50 ample a manner as the collector of said county is empowered by law to sell the  
51 same.

52           In Testimony Whereof, the said C. D., collector of said county of . . . . . ,  
53   has hereunto set his hand, and affixed his official seal, the day and year last  
54   above written.

55 Witness: . . . . . (L.S.)  
56 Collector of. . . . . County.

57 State of Missouri, . . . . County, ss:

58 Before me, the undersigned, . . . ., in and for said county, this day,  
59 personally came the above-named C. D., collector of said county, and  
60 acknowledged that he executed the foregoing deed for the uses and purposes  
61 therein mentioned.

62 In Witness Whereof, I have hereunto set my hand and seal this . . . . .  
63 day of. . . . ., 20. . . . .

64 . . . . . (L.S.)

140.470. [1.] In case circumstances should exist requiring any variation  
2 from the foregoing form, in the recital part thereof, the necessary change shall be  
3 made by the county collector executing such deed, and the same shall not be  
4 vitiated by any such change, provided the substance be retained.

5 [2. The county collector shall be entitled to demand and receive from the  
6 person applying therefor, for each tax deed, one dollar and fifty cents, which shall  
7 include the acknowledgment.]

140.665. Whenever the word "collector" is used in sections 140.050 to  
2 140.660, as applicable to counties which have adopted township organization, it  
3 shall be construed to mean ["treasurer and ex officio collector"] "**collector-**  
4 **treasurer**". Where applicable it shall also refer to the collector, or other proper  
5 officer, collecting taxes in any city or town. Where applicable the word "county"  
6 as used in sections 140.050 to 140.660 shall be construed "city" and the words  
7 "county clerk" shall be construed "city clerk or other proper officer".

140.730. 1. Tangible personal property [taxes assessed] **subject to**  
2 **assessment** on and after January 1, 1946, and all personal taxes delinquent at  
3 that date, shall constitute a debt, as of the date on which such taxes were levied  
4 for which a personal judgment may be recovered against the party assessed with  
5 such taxes before any court of this state having jurisdiction.

6 2. All actions commenced pursuant to this law shall be prosecuted in the  
7 name of the state of Missouri, at the relation and to the use of the collector and  
8 against the person or persons named in the tax bill, and in one petition and in  
9 one count thereof may be included the said taxes for all such years as may be  
10 delinquent and unpaid, and said taxes shall be set forth in a tax bill or bills of  
11 said personal back taxes duly authenticated by the certificate of the collector and  
12 filed with the petition; and said tax bill or tax bills so certified shall be prima  
13 facie evidence that the amount claimed in said suit is just and correct, and all  
14 notices and process in suits pursuant to this chapter shall be sued and served in

15 the same manner as in civil actions, and the general laws of this state as to  
16 practice and proceedings and appeals and writs of error in civil cases shall apply,  
17 as far as applicable, to the above actions; provided, however, that in no case shall  
18 the state, county, city or collector be liable for any costs nor shall any be taxed  
19 against them or any of them.

20         3. For the purpose of this chapter, personal tax bills shall become  
21 delinquent on the first day of January following the year the taxes are due, and  
22 suits thereon may be instituted on and after the first day of February following,  
23 and within three years from said day. If the collector, after using due diligence,  
24 is unable to collect any personal property taxes charged in the delinquent tax list  
25 within three years following the year the taxes are due, the collector may remove  
26 such personal property taxes from the delinquent or back taxes books in the same  
27 manner as real estate is removed under section 137.260. Such abated amounts  
28 shall be reported on the annual settlement made by a collector of revenue.

29         4. Said personal tax shall be presented and allowed against the estates  
30 of deceased or insolvent debtors, in the same manner and with like effect, as  
31 other indebtedness of said debtors. The remedy hereby provided for the collection  
32 of personal tax bills is cumulative, and shall not in any manner impair other  
33 methods existing or hereafter provided for the collection of the same.

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